



Certification of Employment of a Retired Member

Purpose of the Form

- Use this form when you hire or rehire an individual who is collecting benefit payments from PERSI. Send the form to PERSI before the individual begins working.

Instructions

- See "About Form 132," attached.

Employment Information			
Employer			Employer Number
Name of Retired Employee (as it appears on the employee's Social Security card)			Social Security Number
First	Middle	Last	
Employment Start Date			
Month	Day	Year	

Employment Conditions
Employment will be subject to the condition marked below. (See "About Form RS132," attached, for an explanation of the conditions.)
<input type="checkbox"/> Employment of a retired member who is an employee as defined in Idaho Code §59-1302(14).
<input type="checkbox"/> Employment of a retired member who is not an employee as defined in Idaho Code §59-1302(14).

Employer Certification	
Name of Certifying Official	Title
Signature	Date

Employee Acknowledgment	
Signature	Date



About Form RS132

Instructions

- 1 Complete the form.
- 2 Have the employee sign and date the form.
- 3 Send the form to PERSI.

Information About Hiring a Retired Member

- A member who retires before service retirement age must have a 90-day break in service between retirement and reemployment with the same employer, regardless of the number of hours worked. Service retirement age is defined as age 65 for general members, age 60 for police officers/PERSI firefighters, and between ages 60 and 65 for members with mixed general member and police officer/PERSI firefighter service.
- No promise of future employment can be made when an individual retires. According to IRS code, such a promise means that there is no break in employment, and therefore benefit payments cannot begin.
- All agencies of the State of Idaho are considered one employer.
- The legal responsibility for complying with these requirements belongs to the employer and employee.

Break In Service

- The 90-day break in service and no promise of future employment conditions do not apply to those who retire at service retirement age.

Explanation of Employment Conditions

Employment of a retired member who is an employee as defined in Idaho Code §59-1302(14)

- Check this box if the employee will be working 20 hours or more per week and the period of employment is expected to be five consecutive months or more, and the employee receives salary for services rendered. This includes any school teacher who works half-time or more and receives salary for services rendered. The member's benefit payments cease upon reemployment, as provided in Idaho Code §59-1356(1).
- The employer must withhold employee contributions from the employee's salary starting on the date of reemployment and forward these contributions along with the required employer contributions for each pay period.
- When the period of reemployment ends, contributions cease and the member's original benefit payments are reinstated. A separate benefit amount is computed using salary and service credited during the period of reemployment and this additional benefit is added to the original benefit payments.
- If the period of reemployment is less than five months, PERSI will return contributions to the member and credit the employer upon termination. The member's benefit payments will resume and an adjustment will be made to retroactively cover the period of ineligible employment.
- A member who is an early retiree has the option of "negating" his or her retirement as per Retirement Rule 148. This requires repayment of all benefit payments plus interest. The member's benefit payments are later recalculated using all credited service, which may result in a better benefit overall. Because use of this option may affect a member's eligibility for unused sick-leave credits, members are encouraged to consult with PERSI before making this decision.
- If PERSI is not immediately informed of reemployment of a retired member and the benefit payments continue, any payments made while reemployed must be repaid with interest to PERSI prior to reinstatement of retirement status and benefits.

Employment of retired member who is not an employee as defined in Idaho Code §59-1302(14)

- Check this box if the employee will be working less than 20 hours per week **or** the period of employment will be less than five consecutive months. Employer and employee contributions will not be required. The member's benefit payments will continue.
- If employment exceeds 20 hours per week and five consecutive months, the member will be considered an employee, and the conditions for employment of a retired member who is an employee apply.